

1 BROWN RUDNICK LLP
2 CATHRINE M. CASTALDI, #156089
3 ccastaldi@brownrudnick.com
4 FOUAD KURDI (*pro hac vice*)
5 fkurdi@brownrudnick.com
6 SAM MONIZ, #313274
7 smoniz@brownrudnick.com
8 2211 Michelson Drive, 7th Floor
9 Irvine, California 92612
10 Telephone: (949) 752-7100
11 Facsimile: (949) 252-1514

12 Attorneys for OFFICIAL COMMITTEE
13 OF UNSECURED CREDITORS

14
15
16
17 UNITED STATES BANKRUPTCY COURT
18 CENTRAL DISTRICT OF CALIFORNIA
19 SAN FERNANDO VALLEY DIVISION

20 In re:
21 ICPW Liquidation Corporation, a California
22 corporation¹,
23 Debtor and Debtor in Possession.

24 Lead Case No.: 1:17-bk-12408-MB

25 Jointly administered with: 1:17-bk-12409-MB
Chapter 11 Cases

26 **SECOND AND FINAL APPLICATION FOR
27 ALLOWANCE OF FEES AND COSTS
28 FILED BY BROWN RUDNICK LLP
[NOVEMBER 10, 2017 TO FEBRUARY 5,
2018]; DECLARATION OF CATHRINE M.
CASTALDI AND REQUEST FOR
JUDICIAL NOTICE IN SUPPORT**

29 DATE: April 24, 2018

30 TIME: 2:30 p.m.

31 CTRM: 303

32 21041 Burbank Blvd.
33 Woodland Hills, CA 91367

- 34
35 Affects both Debtors
36 Affects ICPW Liquidation Corporation, a
37 California corporation only
38 Affects ICPW Liquidation Corporation, a
39 Nevada corporation only

40
41 ¹ Formerly known as Ironclad Performance Wear Corporation, a California corporation.

42 ² Formerly known as Ironclad Performance Wear Corporation, a Nevada corporation.

1 **TABLE OF CONTENTS**

	<u>Page</u>
1.	PROCEDURAL BACKGROUND
2.	A. The Bankruptcy Filing
3.	B. Committee Formation and Applicant's Employment
4.	C. Sale Of Debtors' Business.....
5.	D. Confirmation of Chapter 11 Plan
6.	E. Applicant's First Interim Fee Application
7.	F. No Agreement Regarding Sharing of Compensation.....
8.	2.
9.	PAYMENT AND REIMBURSEMENT REQUESTED
10.	3.
11.	DESCRIPTION OF REASONABLE AND NECESSARY SERVICES RENDERED.....
12.	A. Case Administration.....
13.	B. Asset Analysis, Recovery and Disposition
14.	C. Asset Disposition.....
15.	D. Meetings of and Communications with Creditors.....
16.	E. Fee/Employment Applications.....
17.	F. Fee/Employment Objections
18.	G. Other Contested Matters.....
19.	H. Business Operations
20.	I. Claims Administration and Objections
21.	J. Plan and Disclosure Statement
22.	4.
23.	DESCRIPTIVE AND DETAILED STATEMENT OF COSTS INCURRED
24.	A. Meals/Taxi/Hotel.....
25.	B. Court Reporting.....
26.	C. Messenger Services/Delivery
27.	D. Document Copies
28.	E. Postage
	F. Court Call

1	G. Computer Research	10
5.	THE COURT HAS THE AUTHORITY TO, AND SHOULD, APPROVE THE APPLICATION IN ITS ENTIRETY	11
3	A. Amount of Current Request For Compensation And Reimbursement	11
4	B. Legal Points And Authorities.....	11
5.	ESTIMATE OF ADDITIONAL FEES INCURRED AFTER THE SECOND REPORTING PERIOD	12
7.	COMPLIANCE WITH LOCAL BANKRUPTCY RULE 2016-1	12
8.	RELIEF REQUESTED	12
9	DECLARATION OF CATHRINE M. CASTALDI.....	13
10	REQUEST FOR JUDICIAL NOTICE.....	15.
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		

TABLE OF AUTHORITIES

2		Page(s)
3	Federal Cases	
4	<i>In re Powerine Oil Co.</i> ,	
5	71 B.R. 767 (9th Cir. BAP 1986).....	9
6	<i>In re Yermakov</i> ,	
7	718 F.2d 1465 (9th Cir. 1983).....	9
8	Federal Statutes	
9	11 U.S.C.	
10	§ 330	6, 9
	§ 331	6, 9
	§ 341(a)	5

1 TO THE HONORABLE MARTIN R. BARASH, UNITED STATES BANKRUPTCY JUDGE,
2 THE OFFICE OF THE UNITED STATES TRUSTEE, AND ALL INTERESTED PARTIES:

3 Brown Rudnick LLP (“Brown Rudnick” or “Applicant”), counsel to the Official
4 Committee of Unsecured Creditors (the “Committee”) for the bankruptcy estate of Ironclad
5 Performance Wear Corporation, a California corporation (“Ironclad California”), which is being
6 jointly administered with the bankruptcy estate of Ironclad Performance Wear Corporation, a
7 Nevada corporation (“Ironclad Nevada,” and, collectively with Ironclad California, the
8 “Debtors”), hereby submits this Application seeking approval of Brown Rudnick’s final attorneys’
9 fees in the amount of \$30,037.50, and final costs in the amount of \$2,733.74, for the period of
10 November 10, 2017, through February 5, 2018 (“Second Reporting Period”). Applicant also seeks
11 final allowance of interim awards of \$157,319.60 in fees, and \$3,526.84 in costs for the period of
12 September 22, 2017, to November 9, 2017 (“First Reporting Period”), made in connection with
13 that certain Order Granting Applications for Approval of Fees and Reimbursement of Expenses of
14 Professionals Employed in these Chapter 11 Cases [Docket No. 337] (“First Interim Fee Order”).

15 In total, Brown Rudnick seeks approval on a final basis of attorneys’ fees in the amount of
16 \$187,357.10 and costs in the amount of \$6,260.58 for the period of September 22, 2017, to
17 February 5, 2018 (“Final Application Period”), plus fees and costs incurred in bringing this
18 Application, which will be the subject of a Supplemental Declaration.

19 In support of this Application, Brown Rudnick respectfully states as follows:

20 1. PROCEDURAL BACKGROUND

21 A. The Bankruptcy Filing

22 On September 8, 2017, Ironclad California filed a voluntary petition for relief under
23 Chapter 11 of Title 11 of the United States Code. [Docket No. 1.]

24 B. Committee Formation and Applicant’s Employment

25 On September 22, 2017, the Office of the United States Trustee for the Central District of
26 California formed the Committee and appointed the following parties as its members: (i)
27 Resources Global Professionals; (ii) Winspeed Sports (Shanghai) Co., Ltd.; and (iii) PT Sport
28 Glove Indonesia. [Docket No. 62.] On September 22, 2017, the Committee selected Brown

1 Rudnick as its proposed counsel, subject to the Court's approval. On November 19, 2017, this
2 Court approved the retention of Brown Rudnick as attorneys for the Committee. [Docket No.
3 197.] A true and correct copy of the Employment Order is included with the attached Declaration
4 of Cathrine M. Castaldi ("Castaldi Decl.") at Exhibit "1."

5 Brown Rudnick was retained to provide the following professional services for the
6 Committee:

- 7 • assisting and advising the Committee in its discussions with
the Debtors and other parties-in-interest regarding the overall
administration of these cases;
- 8 • representing the Committee at hearings to be held before this
Court and communicating with the Committee regarding the
matters heard and the issues raised as well as the decisions
and considerations of this Court;
- 9 • assisting and advising the Committee in its examination and
analysis of the conduct of the Debtors' affairs;
- 10 • assessing the sale process and developing, evaluating,
structuring and negotiating the terms and conditions of a sale
transaction;
- 11 • reviewing and analyzing pleadings, orders, schedules, and
other documents filed and to be filed with this Court by
parties-in-interest in these cases; advising the Committee as
to the necessity, propriety, and impact of the foregoing upon
the Debtors' Chapter 11 cases, and consenting or objecting
to pleadings or orders on behalf of the Committee, as
appropriate;
- 12 • assisting the Committee in preparing such applications,
motions, memoranda, proposed orders, and other pleadings
as may be required in support of positions taken by the
Committee, including all trial preparation as may be
necessary;
- 13 • conferring with the professionals retained by the Debtors and
other parties-in-interest, as well as with such other
professionals as may be selected and employed by the
Committee;
- 14 • coordinating the receipt and dissemination of information
prepared by and received from the Debtors' professionals, as
well as such information as may be received from
professionals engaged by the Committee or other parties-in-
interest in these cases;
- 15 • participating in such examinations of the Debtors and other
witnesses as may be necessary in order to analyze and
determine, among other things, the Debtors' assets and
financial condition, whether the Debtors have made any
avoidable transfers of property, or whether causes of action
exist on behalf of the Debtors' estates;

- 1 • negotiating and formulating a plan of reorganization for the
Debtors or other resolution of these Chapter 11 cases; and
- 2 • assisting the Committee generally in performing such other
services as may be desirable or required for the discharge of
the Committee's duties pursuant to Bankruptcy Code Section
3 1103.

4 See Application Authorizing Retention of Brown Rudnick LLP as Counsel For the Official
5 Committee of Unsecured Creditors of Ironclad Performance Wear Corporation, *et al.*, *nunc pro*
6 *tunc* to September 22, 2017 [Docket No. 100.]

7 C. Sale Of Debtors' Business

8 On November 3, 2017, this Court approved the sale of Debtors' business to Brighton-Best
9 International, Inc., which sale closed on November 14, 2017 [Docket No. 177.] Accordingly,
10 these bankruptcy cases are now liquidating cases, with the Debtors no longer operating.

11 D. Confirmation of Chapter 11 Plan

12 On February 9, 2018, the Debtors and the Equity Committee jointly filed a Chapter 11 Plan
13 [Docket No. 438] ("Plan"). On February 13, 2018, the Court entered an order confirming the
14 Plan. [Docket No. 442.]

15 E. Applicant's First Interim Fee Application

16 On November 21, 2017, Applicant filed its First Interim Application For Fees and Costs
17 [Docket No. 231] seeking \$174,319.50 in fees and \$3,526.84 in costs, for services provided during
18 the First Reporting Period.

19 Pursuant to a Stipulation by and between Brown Rudnick, the Debtors, and the Equity
20 Committee [Docket No. 271], as approved by this Court on December 6, 2017 [Docket No. 298],
21 Applicant agreed to reduce the fees requested in the First Interim Application by \$17,000.00, to
22 \$157,319.50.

23 On December 13, 2017, this Court entered its Order Granting Applications for Approval of
24 Fees and Reimbursement of Expenses of Professionals Employed in these Chapter 11 Cases
25 [Docket No. 337], approving Brown Rudnick's First Interim Application in the amount of
26 \$157,319.60 in fees and \$3,526.84 in costs, and authorizing Applicant to be paid the sum of
27 \$160,846.44 from the Ironclad California Bankruptcy Estate, which amount has been received.

1 F. No Agreement Regarding Sharing of Compensation

2 No understanding exists for the sharing of compensation received or to be received by
3 Applicant for services rendered in this case, except that the compensation received herein will be
4 shared among the partners and employees of Applicant.

5 2. PAYMENT AND REIMBURSEMENT REQUESTED

6 Brown Rudnick submits this Application (a) for payment of reasonable compensation for
7 actual, reasonable, and necessary professional services performed by it as counsel for the
8 Committee during the Second Reporting Period, and (b) for reimbursement of actual, reasonable,
9 and necessary disbursements made to pay expenses incurred in representing the Committee during
10 the Second Reporting Period. This Application is made pursuant to applicable provisions of the
11 Bankruptcy Code and Bankruptcy Rules as well as applicable local, Court and United States
12 Trustee rules and guidelines. This is Brown Rudnick's second and final fee application.

13 During the Second Reporting Period, the Committee incurred fees of \$30,037.50 for legal
14 services rendered by Brown Rudnick, calculated at Brown Rudnick's usual and customary hourly
15 rates as more specifically set forth herein, comprising 47.4 hours of professional time at a blended
16 hourly rate of \$633.70. In addition, Brown Rudnick made disbursements to pay expenses in the
17 amount of \$2,733.74 during the Second Reporting Period. All of the fees and disbursements
18 sought to be paid or reimbursed in connection with this Application were actual, necessary, and
19 reasonable, and benefited the Debtors' estates and creditors.

20 3. DESCRIPTION OF REASONABLE AND NECESSARY SERVICES RENDERED

21 The following provides a summary of the services rendered by Brown Rudnick during the
22 Second Reporting Period. A full description of services performed during the Application Period
23 is reflected in the time records attached to the Castaldi Declaration as Exhibit "2."

24 A. Case Administration

25 During the Second Reporting Period, Applicant spent 6.5 hours performing services related
26 to Case Administration. Applicant charged fees for these services in the amount of \$4,185.00,
27 which represents approximately 13.9% of the total fees charged for the Second Reporting Period.
28 The blended hourly rate for services performed in this category is approximately \$643.85 per hour.

1 The services provided by Brown Rudnick in this category included review and analysis of
2 emergency motions affecting name changes and employee compensation, review of and
3 attendance at a hearing on a motion for relief from stay, review of case documents to determine
4 the impact on unsecured creditors, handling tasks relating to the dissolution of the Committee, and
5 correspondence with counsel for the Debtors and the Official Committee of Equity Security
6 Holders (“Equity Committee”) regarding each of the above issues to coordinate so as to minimize
7 duplication of effort.

8 B. Asset Analysis, Recovery and Disposition

9 During the Reporting Period, Applicant spent 0.1 hours performing services in connection
10 with asset analysis, recovery and disposition. Applicant’s fees charged for services related to asset
11 analysis and recovery are \$67.50, which represents approximately 0.2% of the total fees sought by
12 this Application. The blended hourly rate for services performed in this category is \$675.00 per
13 hour.

14 The services provided by Brown Rudnick in this category consisted of email
15 correspondence with counsel for the Equity Committee relating to a Rule 2004 examination.

16 C. Asset Disposition

17 During the Second Reporting Period, Applicant spent 1.4 hours performing services related
18 to Asset Disposition. Applicant charged fees for these services in the amount of \$945.00, which
19 represents approximately 3.1% of the total fees charged for the Second Reporting Period. The
20 blended hourly rate for services performed in this category is \$675.00 per hour.

21 The services provided by Brown Rudnick in this category included review of language
22 affecting unsecured creditors in the paperwork relating to the sale of Debtors’ assets, and
23 correspondence relating to the same.

24 D. Meetings of and Communications with Creditors

25 During the Second Reporting Period, Applicant spent 0.9 hours performing services related
26 to Case Administration. Applicant charged fees for these services in the amount of \$607.50,
27 which represents approximately 2% of the total fees charged for the Second Reporting Period.
28 The blended hourly rate for services performed in this category is \$675.00 per hour.

1 The services provided by Brown Rudnick in this category included status updates and
2 related communications with members of the Committee.

3 E. Fee/Employment Applications

4 During the Second Reporting Period, Applicant spent 21.7 hours performing services
5 related to Fee/Employment Applications. Applicant charged fees for these services in the amount
6 of \$13,162.50, which represents approximately 43.8% of the total fees charged for the Second
7 Reporting Period. The blended hourly rate for services performed in this category is
8 approximately \$606.57 per hour.

9 The services provided by Brown Rudnick in this category included preparing and filing
10 Brown Rudnick's first interim fee application, preparing and filing the first interim fee application
11 for the Committee's financial advisor, Province, Inc., and correspondence with the Committee
12 relating to the same. Applicant's services also included appearance and supporting declaration at
13 the hearing on the first interim applications of all professionals.

14 F. Fee/Employment Objections

15 During the Second Reporting Period, Applicant spent 2.3 hours performing services related
16 to Fee/Employment Objections. Applicant charged fees for these services in the amount of
17 \$1,552.50, which represents approximately 5.2% of the total fees charged for the Second
18 Reporting Period. The blended hourly rate for services performed in this category is \$675.00 per
19 hour.

20 The services performed by Brown Rudnick in this category included reviewing fee
21 applications filed by Equity Committee professionals, and correspondence with counsel for the
22 Equity Committee to informally resolve any potential objections without the need for costly
23 litigation.

24 G. Other Contested Matters

25 During the Second Reporting Period, Applicant spent 0.1 hours performing services related
26 to Other Contested Matters. Applicant charged fees for these services in the amount of \$67.50,
27 which represents approximately 0.2% of the total fees charged for the Second Reporting Period.
28 The blended hourly rate for services performed in this category is \$675.00 per hour.

1 The services performed by Brown Rudnick in this category consisted of email
2 correspondence with Equity Committee counsel on relevant contested matters.

3 H. Business Operations

4 During the Second Reporting Period, Applicant spent 0.6 hours performing services related
5 to Business Operations. Applicant charged fees for these services in the amount of \$405.00,
6 which represents approximately 1.3% of the total fees charged for the Second Reporting Period.
7 The blended hourly rate for services performed in this category is \$675.00 per hour.

8 The services performed by Brown Rudnick in this category consisted of reviewing notices
9 regarding insider compensation and preparation of a notice of non-opposition to payment of
10 certain employee bonuses and severance.

11 I. Claims Administration and Objections

12 During the Second Reporting Period, Applicant spent 11.8 hours performing services
13 related to Business Operations. Applicant charged fees for these services in the amount of
14 \$7,695.00, which represents approximately 25.6% of the total fees charged for the Second
15 Reporting Period. The blended hourly rate for services performed in this category is
16 approximately \$652.12 per hour.

17 The services performed by Brown Rudnick in this category included review of motions
18 relating to payment of claims and use of upstream cash, preparing and filing joinders on behalf of
19 the Committee, attendance at hearings on the motions, providing comments on the proposed
20 orders on behalf of the Committee, reviewing objections to proofs of claim, and correspondence
21 relating to the same.

22 J. Plan and Disclosure Statement

23 During the Second Reporting Period, Applicant spent 2 hours performing services related
24 to Business Operations. Applicant charged fees for these services in the amount of \$1,350.00,
25 which represents approximately 4.5% of the total fees charged for the Second Reporting Period.
26 The blended hourly rate for services performed in this category is \$675.00 per hour.

27 ///

28 ///

1 The services performed by Brown Rudnick in this category included reviewing Debtors'
2 Chapter 11 Plan and related documents, and correspondence relating to plan provisions affecting
3 unsecured creditors.

4 4. DESCRIPTIVE AND DETAILED STATEMENT OF COSTS INCURRED

5 Attached and incorporated as Exhibit "5" is a schedule of costs and expenses incurred or
6 paid by Applicant during the Second Reporting Period but not yet reimbursed. Exhibit "6" is a
7 summary schedule recommended by the United States Trustee's Office. Applicant believes and
8 represents that the costs and expenses are reasonable under the circumstances of this case and the
9 various pleadings filed by the Committee. During the Second Reporting Period, Applicant
10 incurred unreimbursed expenses of \$2,733.74 on behalf of the Committee for which Applicant
11 seeks reimbursement. These expenses were actual expenses incurred in connection with the
12 services rendered on behalf of the Committee. Expenses of this type are billed to and paid by
13 Applicant's clients who pay monthly without contingency as to payment. Applicant has not
14 included such expenses in its overhead and such expenses are not encompassed by its billing rates.

15 A. Meals/Taxi/Hotel

16 Applicant incurred \$380.47 in expenses in this category during the Second Reporting
17 Period, primarily in connection with attendance at Court hearings.

18 B. Court Reporting

19 Applicant incurred the sum of \$58.97 in standard Court reporting expenses during the
20 Second Reporting Period.

21 C. Messenger Services/Delivery

22 Applicant incurred the sum of \$1,030.14 in document delivery charges during the Second
23 Reporting Period. Applicant has used document delivery services only when next-day or same-
24 day delivery of documents and filing of pleadings was required. The charges are billed by the
25 businesses which Applicant contracts to perform delivery services. In each instance when such
26 expedited delivery of documents is required, a three-part delivery invoice is completed stating the
27 name of the recipient of the document, the recipient's address and the client to be charged for the
28 delivery. At the end of the month, the delivery services bill Applicant with copies of such

1 invoices. The invoices are then charged to the client's account. The delivery services do not
2 charge Applicant a set fee for their services; rather they charge Applicant fees according to the
3 distance they are required to travel in order to deliver the documents. Whenever possible,
4 Applicant uses Federal Express for deliveries in the Orange County and Los Angeles areas, since
5 it is generally less expensive than a messenger service.

6 D. Document Copies

7 Applicant incurred the sum of \$879.40 for in-house document reproduction expenses
8 during the Second Reporting Period. All in-house document copies are made after the case name
9 and attorney or law clerk's code number are keyed into a computer system which calculates the
10 number of copies by page. All of the Applicant's Committee and Trustee clients are charged
11 \$0.10 per page for in-house document reproduction expenses.

12 E. Postage

13 Applicant incurred the sum of \$45.76 in postage for mailing during the Second Reporting
14 Period. Postage is usually charged to clients when multiple envelopes are being mailed at a single
15 time. A cost recovery system in the mail room records the client and amount to be charged.

16 F. Court Call

17 Applicant incurred \$255.00 in charges during the Second Reporting Period for telephonic
18 appearances at Court hearings.

19 G. Computer Research

20 Applicant incurred \$84.00 in charges related to online computer research including
21 Westlaw, Pacer, and other online research. These costs were incurred during the Second
22 Reporting Period, with the exception of \$33.60 in Pacer charges which were billed on a delay and
23 thus not sought in the First Interim Application. Applicant does not use online services without
24 first utilizing its own library and other resources.

25 ///

26 ///

27 ///

28 ///

1 5. THE COURT HAS THE AUTHORITY TO, AND SHOULD, APPROVE THE
2 APPLICATION IN ITS ENTIRETY

3 A. Amount of Current Request For Compensation And Reimbursement

4 As set forth above and in the attached exhibits, during the Second Reporting Period,
5 Applicant incurred fees in the amount of \$30,037.50 and incurred expenses in the amount of
6 \$2,733.74 on behalf of the Committee, for which Applicant seeks approval in the total sum of
7 \$32,771.24. Additionally, Applicant seeks approval on a final basis of total fees of \$187,317.10
8 and total costs of \$6,260.58 incurred collectively during the First Reporting Period and Second
9 Reporting Period.

10 B. Legal Points And Authorities

11 The Bankruptcy Code provides that the Court can authorize payment of reasonable and
12 necessary compensation and reimbursement of expenses.

13 (a) (1) After notice to the parties in interest and the United States
14 Trustee and a hearing, and subject to sections 326, 328, and 329, the
15 court may award to a trustee, an examiner, a professional person
16 employed under section 327 or 1103

17 (A) reasonable compensation for actual, necessary
18 services rendered by the trustee, examiner,
19 professional person, or attorney and by any
20 paraprofessional person employed by any such
21 person; and

22 (B) reimbursement for actual, necessary expenses.

23 Bankruptcy Code § 330.

24 The primary Ninth Circuit case discussing the test for determining a reasonable attorney's
25 fee under Bankruptcy Code § 330 is *In re Yermakov*, 718 F.2d 1465 (9th Cir. 1983), which states:
26 "The primary method used to determine a reasonable attorney fee in a bankruptcy case is to
27 multiply the number of hours expended by an hourly rate." Id. at 1471. Elsewhere, this has been
28 referred to as the "lodestar" or basic fee, which, if warranted, can be adjusted upward or
downward. *In re Powerine Oil Co.*, 71 B.R. 767 (9th Cir. BAP 1986). Applicant believes, based
upon the foregoing and upon the supporting declaration and exhibits attached hereto, that the fees

1 and costs requested are entirely reasonable given the benefit conferred on the Estate's creditors as
2 contemplated under Bankruptcy Code §§ 330 and 331.

3 6. ESTIMATE OF ADDITIONAL FEES INCURRED AFTER THE SECOND
4 REPORTING PERIOD

5 Applicant estimates that approximately \$3,850 in additional fees and costs will be incurred
6 in preparing and filing this Application. Applicant will submit a supplemental declaration
7 providing the exact fees and costs incurred once tabulated.

8 | P a g e | 7. COMPLIANCE WITH LOCAL BANKRUPTCY RULE 2016-1

9 Applicant has reviewed the requirements of Local Bankruptcy Rule 2016-1, and confirmed
10 that this Application is in compliance therewith.

11 8. RELIEF REQUESTED

WHEREFORE, Brown Rudnick respectfully requests the following relief:

- 13 1. Approval on a final basis of \$187,357.10 in fees and \$6,260.58 in costs for the Final
14 Application Period, consisting of:
15 a. \$157,319.60 in fees, and \$3,526.84 in costs, previously awarded to Brown
16 Rudnick in the First Interim Fee Order; and
17 b. \$30,037.50 in fees, \$2,733.74 in costs in final compensation to Applicant;
18 2. Approval on a final basis and the fees and costs incurred in bringing this Application;
and
3. Such other and further relief as the Court deems just and proper.

DATED: March 30, 2018

Respectfully submitted,

BROWN RUDNICK LLP

By:

Catherine M. Castaldi
CATHRINE M. CASTALDI
Attorneys for OFFICIAL COMMITTEE
OF UNSECURED CREDITORS

DECLARATION OF CATHRINE M. CASTALDI

I, CATHRINE M. CASTALDI, declare as follows:

1. I am an attorney at law duly licensed to practice before the above-entitled Court, and am member of the law firm of Brown Rudnick LLP, attorneys of record for the Official Committee of Unsecured Creditors for the Bankruptcy Estate of Ironclad Performance Wear Corporation, a California corporation.

2. I have first-hand personal knowledge of the matters set forth herein, and if called upon as a witness, would and could competently testify thereto.

3. This declaration is submitted in support of the attached Second and Final Application for Allowance of Fees and Costs Filed by Brown Rudnick LLP [November 9, 2017 through February 5, 2018] (“Application”). Unless otherwise stated herein, capitalized terms shall have the same meaning as in the Application.

4. I am one of the designated professional responsible for overseeing the billing in this matter and for assuring compliance with the United States Trustee's Guidelines relating to billing.

5. With the exception of the general sharing of compensation between members and employees of the firm, no agreement or understanding exists between Applicant and any other individual or entity for the sharing of compensation to be received for services rendered or the reimbursement of costs incurred in or in connection with this case.

6. A true and correct copy of the Employment Order is attached hereto as Exhibit "1."

7. Attached as Exhibit "2" is a true and correct copy of attorney time records for services rendered by professionals in this firm on behalf of the Trustee in the above entitled matter, together with a record of all costs incurred during Second Reporting Period.

8. Attached as Exhibit "3" are certain summary schedules as recommended in the United States Trustee's Guidelines.

9. A brief biographical description of the attorneys who rendered services for which compensation is sought by this Application is attached as Exhibit "4."

10. Attached as Exhibit "5" is a schedule of costs and expenses incurred or paid by Applicant during the Reporting Period.

1 11. Attached hereto as Exhibit "6" is a summary schedule of costs as recommended by
2 the U.S. Trustee Guidelines.

3 12. I believe that the fee application submitted herein covering the Second Reporting
4 Period complies with the United States Trustee Guide for Applications for Professional Fee
5 Compensation.

6 I declare under penalty of perjury under the laws of the United States of America and the
7 State of California that the foregoing is true and correct.

8 Executed on March 30, 2018, at Irvine, California.

9 
10

11

12 CATHRINE M. CASTALDI
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

REQUEST FOR JUDICIAL NOTICE

Pursuant to Rule 201 of the Federal Rules of Evidence, Applicant Brown Rudnick LLP respectfully requests that this Court take judicial notice of the following documents filed in the above-captioned bankruptcy case of Ironclad Performance Wear Corporation, a California corporation ("Ironclad California"):

1. Voluntary petition for relief under Chapter 11 of Title 11 of the United States Code [Docket No. 1.]

2. Order Granting Applications for Approval of Fees and Reimbursement of Expenses of Professionals Employed in these Chapter 11 Cases [Docket No. 337.]

3. Notice of Appointment of Official Committee of Unsecured Creditors [Docket No. 62.]

4. Application Authorizing Retention of Brown Rudnick LLP as Counsel For the Official Committee of Unsecured Creditors of Ironclad Performance Wear Corporation, *et al.*, *nunc pro tunc* to September 22, 2017 [Docket No. 100.]

5. Order: (1) Approving Sale of Substantially All of the Debtors' Assets Free and Clear of All Encumbrances; (2) Approving the Debtors' Assumption and Assignment of Certain Unexpired Leases and Executory Contracts and Determining Cure Amounts and Approving the Debtors' Rejection of Unexpired Leases and Executory Contracts which are not Assumed; (3) Waiving the 14-day Stay Periods Set Forth in Bankruptcy Rules 6004(h) and 6006(d); and (4) Granting Related Relief [Docket No. 177.]

6. Debtors' and Official Committee of Equity Security Holders' Joint Plan of Liquidation Dates February 9, 2018 [Docket No. 438].

7. Order Confirming Debtors' and Official Committee of Equity Security Holders' Joint Plan of Liquidation Dates February 9, 2018 [Docket No. 442.]

8. First Interim Application For Fees and Costs filed by Brown Rudnick LLP (September 22, 2017 to November 9, 2017) [Docket No. 231.]

9. Stipulation on First Interim Application For Fees and Costs filed by Brown Rudnick LLP (September 22, 2017 to November 9, 2017) [Docket No. 271.]

10. Order Approving Stipulation on First Interim Application For Fees and Costs filed by Brown Rudnick LLP (September 22, 2017 to November 9, 2017) [Docket No. 298.]

DATED: March 30, 2018

Respectfully submitted,

BROWN RUDNICK LLP

By: CATHRINE M. CASTALDI
CATHRINE M. CASTALDI
Attorneys for OFFICIAL COMMITTEE
OF UNSECURED CREDITORS

EXHIBIT 1

1 BROWN RUDNICK LLP
2 CATHRINE M. CASTALDI, #156089
3 ccastaldi@brownrudnick.com
4 Fouad Kurdi (*pro hac vice*)
5 fkurdi@brownrudnick.com
6 SAM MONIZ, #313274
7 smoniz@brownrudnick.com
8 2211 Michelson Drive, 7th Floor
9 Irvine, California 92612
10 Telephone: (949) 752-7100
11 Facsimile: (949) 252-1514

FILED & ENTERED

NOV 09 2017

CLERK U.S. BANKRUPTCY COURT
Central District of California
BY gasparia DEPUTY CLERK

7 Proposed Attorneys for OFFICIAL COMMITTEE
8 OF UNSECURED CREDITORS

10 UNITED STATES BANKRUPTCY COURT
11 CENTRAL DISTRICT OF CALIFORNIA
12 SAN FERNANDO VALLEY DIVISION

13 In re:
14 IRONCLAD PERFORMANCE WEAR
15 CORPORATION, a California corporation,
16 Debtor and Debtor in Possession.

Lead Case No.: 1:17-bk-12408-MB

Jointly administered with: 1:17-bk-12409-MB
Chapter 11 Cases

**ORDER AUTHORIZING THE RETENTION
OF BROWN RUDNICK LLP AS COUNSEL
FOR THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF IRONCLAD
PERFORMANCE WEAR CORPORATION,
A CALIFORNIA CORPORATION., NUNC
PRO TUNC TO SEPTEMBER 22, 2017**

**[NO HEARING REQUIRED PURSUANT
TO LOCAL RULE 2014-1(b)(1)]**

17 In re:
18 IRONCLAD PERFORMANCE WEAR
19 CORPORATION, a Nevada corporation,
20 Debtor and Debtor in Possession.

- 21 Affects both Debtors
22 Affects Ironclad Performance Wear
23 Corporation, a California corporation only
24 Affects Ironclad Performance Wear
25 Corporation, a Nevada corporation only

26
27
28

1 The Court read and considered the Application For Order Authorizing The Retention Of
2 Brown Rudnick LLP ("BR") As Counsel For The Official Committee Of Unsecured Creditors Of
3 Ironclad Performance Wear Corporation, a California corporation (the "Application") (Dkt 100),
4 filed by The Official Committee of Unsecured Creditors (the "Committee") for the bankruptcy
5 estate of Ironclad Performance Wear Corporation, a California corporation, which is being jointly
6 administered with the bankruptcy estate of Ironclad Performance Wear Corporation, a Nevada
7 corporation (the "Debtors"), the Notice of Application (Dkt. 102) and Statement Of
8 Disinterestedness For Employment Of Professional Person Under FRBP 2014 (Dkt. 101) and
9 Supplemental Declaration of Cathrine M. Castaldi in support of the Application (Dkt. 146), the
10 Office of the United States Trustee's Objection, which was subsequently withdrawn (Dkt. 124 and
11 173), and noting no other objection to the application pending, and it further appearing that proper
12 notice of the Application has been given; and good cause having been shown:

13 IT IS HEREBY ORDERED that the Application is granted.

14 IT IS FURTHER ORDERED that the Committee is authorized to employ the law firm of
15 Brown Rudnick LLP, as general counsel, effective as of September 22, 2017, with any
16 compensation or cost reimbursement to be paid in such amounts as may be allowed by the Court
17 upon proper application or applications filed pursuant to 11 U.S.C. § 330 and 331.

18

19

#

20

21

22 Date: November 9, 2017



Martin R Barash
United States Bankruptcy Judge

23

24

25

26

27

28

Case 1:17-bk-12408-MB Doc 513 Filed 03/30/18 Entered 03/30/18 12:14:20 Desc
Case 1:17-bk-12408-MB Main Document Page 23 of 58 Filed 11/11/17 21:40:55 Desc
Imaged Certificate of Notice Page 1 of 3
United States Bankruptcy Court
Central District of California

In re:
Ironclad Performance Wear Corporation, a
Debtor

Case No. 17-12408-MB
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0973-1

User: agasparia
Form ID: pdf042

Page 1 of 1
Total Noticed: 1

Date Rcvd: Nov 09, 2017

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Nov 11, 2017.
db +Ironclad Performance Wear Corporation, a California, 15260 Ventura Blvd., 20th Floor, Sherman Oaks, CA 91403-5303

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
NONE.

TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE.

TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Nov 11, 2017

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on November 9, 2017 at the address(es) listed below:

Aaron S Craig on behalf of Interested Party Big Time Products, LLC acraig@kslaw.com, lperry@kslaw.com
Cathrine M Castaldi on behalf of Creditor Committee Official Committee of Unsecured Creditors ccastaldi@brownrudnick.com
Krikor J Meshefesian on behalf of Debtor Ironclad Performance Wear Corporation, a Nevada corporation kjm@lnrb.com
Krikor J Meshefesian on behalf of Debtor Ironclad Performance Wear Corporation, a California corporation kjm@lnrb.com
Matthew A Gold on behalf of Creditor Argo Partners courts@argopartners.net
Monica Y Kim on behalf of Debtor Ironclad Performance Wear Corporation, a California corporation myk@lnrb.com, myk@ecf.inforuptcy.com
Ron Bender on behalf of Debtor Ironclad Performance Wear Corporation, a Nevada corporation rb@lnbyb.com
Ron Bender on behalf of Debtor Ironclad Performance Wear Corporation, a California corporation rb@lnbyb.com
Russell Clementson on behalf of U.S. Trustee United States Trustee (SV) russell.clementson@usdoj.gov
S Margaux Ross on behalf of U.S. Trustee United States Trustee (SV) margaux.ross@usdoj.gov
Samuel R Maizel on behalf of Creditor Committee Official Committee of Unsecured Creditors samuel.maizel@dentons.com, alicia.aguilar@dentons.com;docket.general.lit.LOS@dentons.com;tania.moyron@dentons.com;kathryn.howard@dentons.com
Sharon Z. Weiss on behalf of Creditor Radians Wareham Holdings, Inc. sharon.weiss@bryancave.com, raul.morales@bryancave.com
Shiva D Beck on behalf of Creditor William Aisenberg sbeck@gardere.com, jcharrison@gardere.com
Shiva D Beck on behalf of Creditor Jeffrey Cordes sbeck@gardere.com, jcharrison@gardere.com
Tania M Moyron on behalf of Interested Party Samuel R. Maizel tania.moyron@dentons.com, chris.omeara@dentons.com
Tania M Moyron on behalf of Stockholder Official Committee of Equity Security Holders tania.moyron@dentons.com, chris.omeara@dentons.com
United States Trustee (SV) ustpregion16.wh.ecf@usdoj.gov

TOTAL: 17

EXHIBIT 2



IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS Invoice 6850871
WINSPEED SPORTS (SHANGHAI) CO., LTD. Date Mar 27, 2018
CREDITORS ADJUSTMENT BUREAU Client 034260
14226 VENTURA BLVD.
SHERMAN OAKS, CA 91423

RE: IN RE IRONCLAD

INVOICE

For professional services rendered in connection with the above captioned matter through March 22, 2018:

Matter No.	Matter Name	Fees	Costs	Total
034260.0001	IN RE IRONCLAD	30,037.50	0.00	30,037.50
	Total	30,037.50	0.00	30,037.50
Total Current Fees				\$30,037.50
Total Invoice				\$30,037.50

BR

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
 RE: IN RE IRONCLAD
 March 27, 2018

Invoice 6850871
 Page 2

TASK SUMMARY

Task	Hours	Value
CASE ADMINISTRATION	6.50	4,185.00
ASSET ANALYSIS AND RECOVERY	0.10	67.50
ASSET DISPOSITION	1.40	945.00
MTGS/COMMUNICATIONS W/CREDITOR	0.90	607.50
FEE/EMPLOYMENT APPLICATIONS	21.70	13,162.50
FEE/EMPLOYMENT OBJECTIONS	2.30	1,552.50
OTHER CONTESTED MATTERS	0.10	67.50
BUSINESS OPERATIONS	0.60	405.00
CLAIMS ADMINISTRATION & OBJECT	11.80	7,695.00
PLAN AND DISCLOSURE STATEMENT	2.00	1,350.00

TIME DETAIL

Date	Tkpr	Description	Hours	Value
CASE ADMINISTRATION				
11/10/17	MLA	PREPARE REQUEST FOR HEARING TRANSCRIPT FOR FILING AND SERVICE;	0.10	NO CHARGE
11/10/17	MLA	DRAFT REQUEST FOR HEARING TRANSCRIPT;	0.20	NO CHARGE
11/14/17	CMC	DRAFT NOTICES OF NON-OPPOSITION RE: NAME CHANGE;	0.20	135.00
11/14/17	CMC	REVIEW EMERGENCY MOTIONS AND CALL TANIA MOYRON RE: EQUITY COMMITTEE POSITION WITH RESPECT TO EMERGENCY MOTIONS RE: NAME CHANGE AND EMPLOYEE COMPENSATION;	0.20	135.00
11/14/17	CMC	REVIEW SUPPLEMENT RE: NAME CHANGE;	0.20	135.00
11/14/17	CMC	REVIEW AND RESPOND TO EMAIL FROM CAROL CABELLO;	0.20	135.00
11/15/17	CMC	PREPARE FOR AND ATTEND HEARING RE: MOTION FOR RELIEF FROM STAY (AISENBERG AND CORDES); NAME CHANGE AND PAYMENT TO KEY EMPLOYEES;	3.40	2,295.00
11/15/17	CMC	CONFERENCE WITH TANIA MOYRON RE: ISSUES CONCERNING PAYMENT TO KEY EMPLOYEES;	0.10	67.50
11/16/17	CMC	REVIEW EMAIL FROM KRIKOR RE: HEARING REMOVED FROM CALENDAR;	0.10	67.50
11/16/17	CMC	CONFERENCE WITH JEANNIE MENDEZ RE: UPDATED CAPTION;	0.20	135.00
01/04/18	CMC	CONFERENCE WITH CLERK RE: ADVISEMENT OF TENTATIVE RULING;	0.10	67.50

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
RE: IN RE IRONCLAD
 March 27, 2018

Invoice 6850871
 Page 3

Date	Tkpr	Description	Hours	Value
01/08/18	CMC	REVIEW AND RESPOND TO EMAIL FROM RON BENDER RE: DISSOLUTION OF COMMITTEE;	0.20	135.00
01/08/18	CMC	CONFERENCE WITH MARGAUX ROSS RE: POSITION ON POST-PETITION INTEREST;	0.20	135.00
01/08/18	CMC	REVIEW PLAN RE: PROVISIONS IMPACTING UNSECURED CREDITORS;	0.50	337.50
01/08/18	CMC	REVIEW RESPONSE FROM MARGAUX ROSS TO RON BENDER EMAIL;	0.10	67.50
01/08/18	CMC	DRAFT EMAIL TO COMMITTEE MEMBERS CONFIRMING PAYMENT IN FULL.	0.10	67.50
01/08/18	CMC	REVIEW EMAIL FROM BRENT WATERS CONFIRMING PAYMENT;	0.10	67.50
01/08/18	CMC	REVIEW EMAIL FROM MARK ROBBA CONFIRMING PAYMENT IN FULL;	0.10	67.50
01/17/18	CMC	DRAFT EMAIL TO MARGAUX ROSS RE: PAYMENT OF CLAIMS AND DISSOLUTION OF COMMITTEE;	0.10	67.50
01/19/18	CMC	REVIEW EMAIL MESSAGE FROM MARGAUX ROSS;	0.10	67.50
ASSET ANALYSIS AND RECOVERY				
11/13/17	CMC	DRAFT EMAIL TO ART RUEGGER AND TANIA MOYRON RE: 2004 EXAMINATION;	0.10	67.50
ASSET DISPOSITION				
11/14/17	CMC	REVIEW EMAIL FROM KRIKOR MESHEFEJIAN RE: FIRST AMENDMENT TO APA;	0.30	202.50
11/14/17	CMC	DRAFT EMAIL RE: SUGGESTED LANGUAGE RE: AMENDED APA RE: DEBTOR'S OBLIGATIONS UNDER 8.7 AND CALL KRIKOR MESHEFEJIAN RE: SAME;	0.30	202.50
11/14/17	CMC	REVIEW EMAIL AND LANGUAGE FROM TANIA MOYRON;	0.10	67.50
11/14/17	CMC	REVIEW REVISED AMENDMENT WITH LANGUAGE FROM MOYRON AND CASTALDI INCORPORATED;	0.20	135.00
11/14/17	CMC	REVIEW AND RESPOND TO EMAILS RE: CLOSING OF SALE;	0.10	67.50
11/16/17	CMC	REVIEW AMENDED LANGUAGE AND SUGGEST REVISION;	0.20	135.00
11/16/17	CMC	REVIEW PROPOSED CHANGES AND APPROVE SAME RE: SECOND AMENDMENT AND ORDER RE: PURCHASE AGREEMENT;	0.10	67.50
11/21/17	CMC	REVIEW SALE CLOSING NOTICE;	0.10	67.50
MTGS/COMMUNICATIONS W/CREDITOR				
11/16/17	CMC	PREPARE COMMITTEE UPDATE;	0.30	202.50
11/16/17	CMC	REVIEW AND RESPOND TO EMAILS FROM BRENT WATERS AND MARK ROBBA;	0.20	135.00

BR

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
RE: IN RE IRONCLAD
March 27, 2018Invoice 6850871
Page 4

Date	Tkpr	Description	Hours	Value
11/27/17	CMC	DRAFT STATUS UPDATE TO COMMITTEE AND REQUEST FOR VOTE ON ACTION ITEMS RE: JOINDER, APPROVAL OF FEES AND NON-OPOSITION REGARDING MOTION TO UPSTREAM CASH TO IRONCLAD NEVADA TO PAY FEES;	0.30	202.50
11/27/17	CMC	REVIEW EMAIL VOTES FROM COMMITTEE MEMBERS;	0.10	67.50
FEE/EMPLOYMENT APPLICATIONS				
11/14/17	CMC	REVIEW AND CATEGORIZE DETAILED FEE APPLICATIONS;	1.00	675.00
11/14/17	CMC	BEGIN DRAFT FEE APPLICATION;	2.10	1,417.50
11/15/17	CMC	CONFERENCE WITH NANCY STODDARD RE: FEE APPLICATION AND DETAILED TIME REVIEW AND CATEGORIZATION;	0.10	67.50
11/16/17	CMC	CONFERENCE WITH NANCY STODDARD RE: REVIEW OF COSTS AND REDUCTIONS RE: SAME;	0.30	202.50
11/17/17	CMC	DRAFT FEE APPLICATION;	3.40	2,295.00
11/20/17	CMC	FINALIZE FEE APPLICATION;	4.20	2,835.00
11/20/17	CMC	REVIEW AND SUPPLEMENT PROVINCE FEE APPLICATION AND EMAIL TO CAROL CABELLO RE: SAME;	0.80	540.00
11/20/17	CMC	DRAFT EMAIL TO CAROL CABELLO AND RON BENDER RE: FINAL NUMBERS FOR FEE APPLICATION NOTICE;	0.20	135.00
11/20/17	CMC	CONFERENCE WITH ACCOUNTING RE: REVISED FEE APPLICATION;	0.20	135.00
11/20/17	CMC	DRAFT EMAIL TO RON BENDER RE: FINAL PROVINCE FEES;	0.10	67.50
11/21/17	CSE	34260/1 DRAFT BIO FOR FINAL FEE APPLICATION .3	0.30	NO CHARGE
11/21/17	JM	PREPARE FOR AND FILE FIRST INTERIM APPLICATION FOR FEES AND COSTS OF BROWN RUDNICK	0.50	NO CHARGE
11/21/17	JM	PREPARE FOR AND FILE FIRST AND FINAL APPLICATION FOR FEES AND COSTS OF PROVINCE, INC.	0.50	NO CHARGE
11/21/17	CMC	REVIEW AND COMMENT RE: PROVINCE APPLICATION;	0.50	337.50
11/21/17	CMC	FINALIZE BR APPLICATION AND NOTICE;	0.50	337.50
11/22/17	JM	DRAFT DECLARATION OF BRIAN MITTELDORF IN SUPPORT OF BROWN RUDNICK'S FIRST INTERIM APPLICATION FOR FEES AND COSTS	0.40	NO CHARGE
11/22/17	CMC	REVIEW APPLICATION OF EQUITY COMMITTEE FINANCIAL ADVISOR;	0.20	135.00
11/27/17	CMC	FINALIZE DECLARATIONS OF SAM MITTELDORF RE: PROVINCE AND BR APPLICATIONS;	0.30	202.50

BR

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
RE: IN RE IRONCLAD
March 27, 2018Invoice 6850871
Page 5

Date	Tkpr	Description	Hours	Value
11/28/17	JM	PREPARE FOR AND FILE DECLARATION OF SAM MITTELDORF IN SUPPORT OF PROVINCE'S FEE APPLICATION	0.20	NO CHARGE
11/29/17	CMC	AUTHORIZE FILING OF DECLARATION OF SAM MITTELDORF IN SUPPORT OF APPLICATION;	0.10	67.50
11/30/17	CMC	CONFERENCE WITH CAROL CABELO;	0.20	135.00
12/04/17	CMC	DRAFT DECLARATION IN SUPPORT OF PROVINCE FEE APPLICATION;	3.10	2,092.50
12/05/17	CMC	REVIEW REPLY AND PROVIDE COMMENTS RE: COMMITTEE PRACTICE;	0.50	337.50
12/05/17	JM	FILE AND SERVE DECLARATION OF CATHRINE CASTALDI IN SUPPORT OF PROVINCE'S FIRST AND FINAL FEE APPLICATION	0.30	NO CHARGE
12/12/17	CMC	PREPARE FOR HEARING RE: FEE APPLICATION;	1.50	1,012.50
12/13/17	CMC	REVIEW PROPOSED OMNIBUS FEE ORDER;	0.20	135.00
FEE/EMPLOYMENT OBJECTIONS				
11/22/17	CMC	REVIEW FEE APPLICATION FOR DENTON'S	0.50	337.50
11/22/17	CMC	REVIEW AND ANALYZE DEBTOR'S PROFESSIONAL APPLICATIONS;	0.70	472.50
11/27/17	CMC	REVIEW DETAILED EMAIL FROM SAM MAIZELL, REVIEW FILED FEE APPLICATION AND ERRORS RE: SAME AND COMMUNICATE ASSENT TO REDUCTION IN FEES;	0.30	202.50
11/29/17	CMC	CONFERENCE WITH CAROL CABELO RE: EQUITY COMMITTEE ISSUES;	0.40	270.00
12/01/17	CMC	CONFERENCE WITH SUSIE SEFLIN RE: STATUS OF CASE;	0.40	270.00
OTHER CONTESTED MATTERS				
11/13/17	CMC	REVIEW EMAILS FROM ARTHUR RUEGGER AND RESPOND TO SAME;	0.10	67.50
BUSINESS OPERATIONS				
11/14/17	CMC	DRAFT NOTICE OF NON-OPPOSITION RE: MOTION TO PAY EMPLOYEE BONUSES AND SEVERANCE PAY;	0.20	135.00
11/14/17	CMC	REVIEW NOTICES OF SETTING INCREASING INSIDER COMPENSATION;	0.40	270.00
CLAIMS ADMINISTRATION & OBJECT				
11/21/17	CMC	REVIEW MOTION TO PAY CLAIMS;	0.40	270.00
11/21/17	CMC	REVIEW MOTION TO UPSTREAM CASH TO IRONCLAD NEVADA RE: PAYMENT OF PROFESSIONALS;	0.30	202.50
11/22/17	JM	DRAFT NOTICE OF JOINDER TO DEBTORS' MOTION FOR AUTHORITY TO PAY UNDISPUTED PRE-PETITION CLAIMS OF SOLVENT ESTATE	0.20	NO CHARGE

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS

RE: IN RE IRONCLAD

Invoice 6850871

Page 6

March 27, 2018

Date	Tkpr	Description	Hours	Value
11/22/17	CMC	REVIEW APPLICATION TO PAY UNSECURED CLAIMS;	0.50	337.50
11/22/17	CMC	REVIEW MOTION TO UPSTREAM CASH;	0.30	202.50
11/27/17	CMC	FINALIZE JOINDER RE: MOTION TO PAY UNSECURED CLAIMS;	0.20	135.00
11/28/17	JM	PREPARE FOR AND FILE JOINDER TO DEBTORS' MOTION TO PAY UNDISPUTED PRE-PETITION CLAIMS	0.20	NO CHARGE
12/08/17	CMC	REVIEW OBJECTIONS TO PROOFS OF CLAIM;	0.50	337.50
12/12/17	CMC	ATTEND HEARINGS RE: FEE APPLICATIONS, STATUS CONFERENCE, MOTION TO UPSTREAM FUNDS AND MOTION TO PAY UNSECURED CLAIMS AND MOTION FOR STANDING RE: AVOIDANCE ACTIONS;	8.50	5,737.50
12/13/17	CMC	REVIEW AND COMMENT ON PROPOSED ORDER RE: PAYMENT OF PRE-PETITION CLAIMS;	0.30	202.50
12/14/17	CMC	REVIEW ENTERED ORDER RE: PAYMENT OF CLAIMS;	0.10	67.50
12/14/17	CMC	REVIEW EMAILS OF ASSENT FROM VARIOUS PARTIES RE: PAYMENT OF PRE-PETITION CLAIMS;	0.10	67.50
12/14/17	CMC	REVIEW EMAIL FROM KRIKOR MESHEFEJIAN RE: REVISED ORDER;	0.10	67.50
12/18/17	CMC	REVIEW EMAIL FROM MR. FARAGE AND RESPONSE TO SAME;	0.10	67.50
PLAN AND DISCLOSURE STATEMENT				
12/13/17	CMC	REVIEW PROPOSED PLAN ATTACHED TO JOINT MOTION;	0.80	540.00
01/04/18	CMC	REVIEW PLAN DOCUMENTS IN PREPARATION FOR HEARING;	0.50	337.50
01/12/18	CMC	REVIEW NOTICE OF HEARING ON CONFIRMATION;	0.10	67.50
01/16/18	CMC	REVIEW AND RESPOND TO EMAIL FROM SAM MITTELDORF RE: POST-PETITION INTEREST RATE AS PROVIDED FOR IN PLAN AND LAW;	0.20	135.00
01/22/18	CMC	REVIEW PLAN PLEADINGS AND COMPENSATION REQUEST FOR TRUST BOARD AND TRUSTEE;	0.40	270.00
Total Hours and Fees			47.40	30,037.50

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
RE: IN RE IRONCLAD
March 27, 2018

Invoice 6850871
Page 7

TIME SUMMARY

Professional	Hours	Rate	Value
CAROL S. ENNIS	0.30	hours at	0.00
JEANNIE MENDEZ	2.30	hours at	0.00
CATHRINE M. CASTALDI	44.50	hours at	675.00
MICHELLE L. AREVALO	0.30	hours at	0.00
Total Fees			30,037.50

INCLUDES ONLY TIME AND COSTS TO DATE
KINDLY RETURN ATTACHED REMITTANCE PAGE WITH YOUR PAYMENT
PAYABLE WITHIN 30 DAYS

TAX IDENTIFICATION # 04-3108175

Page 28



IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
WINSPEED SPORTS (SHANGHAI) CO., LTD.
CREDITORS ADJUSTMENT BUREAU
14226 VENTURA BLVD.
SHERMAN OAKS, CA 91423

Invoice 6850871
Date Mar 27, 2018
Client 034260

RE: IN RE IRONCLAD

Balance Due: \$30,037.50

To ensure proper credit to your account, please include this page with your payment.

Remittance Address
Brown Rudnick LLP
P.O. Box 52257
Boston, MA 02205

Wire Instructions
Citibank N.A.
153 E 53rd Street, Floor 23
New York, NY 10022
ABA Number: 021000089
SWIFT Code: CITIUS33

For Credit To
Brown Rudnick LLP Deposit Account
Account Number: 4987322996

EXHIBIT 3

Ironclad: Committee of Unsecured Creditors**This is for Informational Purposes ONLY****DO NOT Include in Fee App Exhibits**

	<u>Total Fees</u>	<u>Total Hrs</u>	<u>% of Total</u>	<u>Blended Hourly Rates</u>
Case Administration	4,185.00	6.50	13.9%	643.85
Asset Analysis and Recovery	67.50	0.10	0.2%	675.00
Asset Disposition	945.00	1.40	3.1%	675.00
Meetings of and Communications with Creditors	607.50	0.90	2.0%	675.00
Fee/Employment Applications	13,162.50	21.70	43.8%	606.57
Fee/Employment Objections	1,552.50	2.30	5.2%	675.00
Other Contested Matters	67.50	0.10	0.2%	675.00
Business Operations	405.00	0.60	1.3%	675.00
Claims Administration and Objections	7,695.00	11.80	25.6%	652.12
Plan and Disclosure Statement	1,350.00	2.00	4.5%	675.00
Totals	30,037.50	47.40	100.0%	633.70
Total Fees	30,037.50			
Total Disbursements	<u>2,733.74</u>			
Total:	<u>32,771.24</u>			

Please E-Copy Entire Fee Application to Nancy

Brown Rudnick LLP
Professional Fee Statement
Ironclad: Official Committee of Unsecured Creditors

<u>Activity Category</u>	<u>Nov</u> 2018	<u>Dec</u> 2018	<u>Jan</u> 2018	<u>Total</u>
Case Administration	3,105.00	0.00	1,080.00	4,185.00
Asset Analysis and Recovery	67.50	0.00	0.00	67.50
Asset Disposition	945.00	0.00	0.00	945.00
Meetings of and Communications with Creditors	607.50	0.00	0.00	607.50
Fee/Employment Applications	9,585.00	3,577.50	0.00	13,162.50
Fee/Employment Objections	1,282.50	270.00	0.00	1,552.50
Other Contested Matters	67.50	0.00	0.00	67.50
Business Operations	405.00	0.00	0.00	405.00
Claims Administration and Objections	1,147.50	6,547.50	0.00	7,695.00
Plan and Disclosure Statement	<u>0.00</u>	<u>540.00</u>	<u>810.00</u>	<u>1,350.00</u>
Total	<u>17,212.50</u>	<u>10,935.00</u>	<u>1,890.00</u>	<u>30,037.50</u>

Ironclad: Official Committee of Unsecured Creditors

Case Administration

	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Cathrine M. Castaldi	P	675.00	6.20	4,185.00
Michelle Arevalo	CA	0.00	0.30	0.00
Total			6.50	4,185.00

Asset Analysis and Recovery

	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Cathrine M. Castaldi	P	675.00	0.10	67.50
Total			0.10	67.50

Asset Disposition

	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Cathrine M. Castaldi	P	675.00	1.40	945.00
Total			1.40	945.00

Meetings of and Communications with Creditors

	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Cathrine M. Castaldi	P	675.00	0.90	607.50
Total			0.90	607.50

Fee/Employment Applications

	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Cathrine M. Castaldi	P	675.00	19.50	13,162.50
Carol S. Ennis	PL	0.00	0.30	0.00
Jeannie Mendez	CA	0.00	1.90	0.00
Total			21.70	13,162.50

Fee/Employment Objections

	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Cathrine M. Castaldi	P	675.00	2.30	1,552.50
Total			2.30	1,552.50

Ironclad: Official Committee of Unsecured Creditors

Other Contested Matters

	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Cathrine M. Castaldi	P	675.00	<u>0.10</u>	<u>67.50</u>
Total			<u>0.10</u>	<u>67.50</u>

Business Operations

	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Cathrine M. Castaldi	P	675.00	<u>0.60</u>	<u>405.00</u>
Total			<u>0.60</u>	<u>405.00</u>

Claims Administration and Objections

	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Cathrine M. Castaldi	P	675.00	11.40	7,695.00
Jeannic Mendez	CA	0.00	<u>0.40</u>	<u>0.00</u>
Total			<u>11.80</u>	<u>7,695.00</u>

Plan and Disclosure Statement

	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Cathrine M. Castaldi	P	675.00	<u>2.00</u>	<u>1,350.00</u>
Total			<u>2.00</u>	<u>1,350.00</u>

EXHIBIT 4



Cathrine M. Castaldi

Orange County

P: +1.949.752.7100

F: +1.949.252.1514

ccastaldi@brownrudnick.com

Bankruptcy & Corporate Restructuring

Biography

Cathrine Castaldi is a partner in Brown Rudnick's Bankruptcy & Corporate Restructuring group in California. Cathrine concentrates her practice in the areas of bankruptcy, insolvency, reorganization and commercial litigation. She has represented Chapter 11 debtors, equity security holders, secured and unsecured creditors, trustees and committees in connection with bankruptcy cases, foreclosure actions, adversary proceedings and related commercial litigation.

Her experience in Chapter 11 cases involves representation of debtors from the inception of the case to matters involving plan confirmation and related issues, DIP financing arrangements, cash collateral disputes, valuation issues and litigation.

Cathrine also represents individuals and middle market businesses in litigation matters incident to bankruptcy or out-of-court restructuring, including fraudulent conveyance and preference litigation.

Representation

- Representation of CEP Liquidation Trustee Peter S. Kravitz.
- Representation of the Official Committee of Unsecured Creditors of ClearEdge Power, a venture capital-funded fuel cell company, in its Chapter 11 case in the Northern District of California.
- Representation of trustee in Chapter 11 proceeding pending in the Central District of California, resulting in a substantive consolidation of a non-debtor entity and the negotiation and execution of an asset sale involving an operating oil company.
- Representation of Chapter 11 debtor in reorganization of oil and gas company and related real property interests in the Central District of California.

- Representation of Official Committee of Equity Security Holders in confirming plan of reorganization for debt collection agency and replacing existing board of directors with elected equity committee representatives.
- Representation of Chapter 7 trustees as general and special counsel.
- Representation of real estate developers and other high net worth individuals in connection with defense of guarantee claims.
- Representation of publicly traded companies as creditors in multiple Chapter 11 and Chapter 7 proceedings.

Education

- University of San Diego, School of Law, 1991
J.D.
- University of California, Los Angeles, 1987
B.A., Political Science
Minor, Women's Studies

Bar Admissions

- California
- Various United States District Courts and Bankruptcy Courts in California
- Ninth Circuit Court of Appeals

Publications

- Cathrine M. Castaldi, (2014) *Planning Strategies For Corporations Filing Chapter 11 Bankruptcies in, Inside The Minds, Chapter 11 Bankruptcy and Restructuring Strategies, Leading Lawyers on Navigating Recent Trends, Cases, and Strategies Affecting Chapter 11 Clients*, Thompson Reuters/Aspatore Books, U.S.A.

Speaking Engagements

- Panelist, California Bankruptcy Forum, 29th Annual Insolvency Conference – New Developments Regarding 363 Sales, 2017
- Lecturer, UCI School of Law, Saturday Academy of Law, 2017

- Panelist, The Knowledge Group – “Distressed Debt Investing In The Oil & Gas Industry: Opportunity And Challenges,” 2017
- Panelist, Chief Bankruptcy Judge’s Meeting, Ninth Circuit
- Panelist, Orange County Bankruptcy Forum
- Panelist, Orange County Bar Association
- Panelist, Federal Bar Association of Los Angeles
- Panelist, Chapman University School of Law
- Panelist, Western State School of Law

Professional Affiliations

- Board of Directors, Brown Rudnick Charitable Foundation Corporation

Community Involvement

- Past President and Member, Orange County Charitable Fund
- Past President, Orange County Bar Association
- Past Board Member, Orange County Bar Association
- Past Chair, Commercial Law & Bankruptcy Section, Orange County Bar Association
- Ninth Circuit Judicial Conference, Lawyer Representative
- Bench Bar Coalition, State Bar of California
- Volunteer, Public Law Center
- Member, Federal Bar Association
- Member, California Bankruptcy Forum

Member, Orange County Bankruptcy Forum

Impact Giving, Grant Committee Member

© 2018 Brown Rudnick LLP. Attorney Advertising

EXHIBIT 5



IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS Invoice 6850871
WINSPEED SPORTS (SHANGHAI) CO., LTD. Date Mar 27, 2018
CREDITORS ADJUSTMENT BUREAU Client 034260
14226 VENTURA BLVD.
SHERMAN OAKS, CA 91423

RE: IN RE IRONCLAD

INVOICE

For professional services rendered in connection with the above captioned matter through March 22, 2018:

Matter No.	Matter Name	Fees	Costs	Total
034260.0001	IN RE IRONCLAD	0.00	2,733.74	2,733.74
	Total	0.00	2,733.74	2,733.74
Total Current Costs				\$2,733.74
Total Invoice				\$2,733.74

b
r
o
w
n
r
u
d
n
i
c
k
z
c
o
m

BR

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
 RE: IN RE IRONCLAD
 March 27, 2018

Invoice 6850871
 Page 2

COST DETAIL

Date	Description	Value
11/01/17	PACER - ORANGE COUNTY - OCTOBER 2017	0.90
11/01/17	PACER - ORANGE COUNTY - OCTOBER 2017	2.90
11/01/17	PACER - ORANGE COUNTY - OCTOBER 2017	2.20
11/01/17	PACER - ORANGE COUNTY - OCTOBER 2017	0.90
11/01/17	PACER - ORANGE COUNTY - OCTOBER 2017	17.10
11/01/17	PACER - BOSTON - OCTOBER 2017	4.70
11/01/17	PACER - BOSTON - OCTOBER 2017	4.90
11/10/17	COPIES	3.20
11/10/17	COPIES	2.20
11/10/17	COPIES	0.20
11/13/17	COPIES	0.40
11/14/17	COPIES	0.40
11/14/17	COPIES	0.20
11/14/17	COPIES	0.20
11/14/17	COPIES	9.20
11/14/17	COPIES	4.20
11/14/17	COPIES	0.20
11/14/17	COPIES	0.20
11/14/17	COPIES	0.40
11/14/17	COPIES	0.40
11/14/17	COPIES	0.20
11/14/17	COPIES	0.20
11/14/17	COPIES	1.20
11/14/17	COPIES	0.80
11/14/17	COPIES	0.20
11/14/17	COPIES	2.20
11/14/17	COPIES	2.20
11/14/17	POSTAGE-IN HOUSE	0.46
11/15/17	COPIES	0.80
11/15/17	COPIES	0.80
11/15/17	COPIES	0.20
11/15/17	COPIES	0.40
11/15/17	COPIES	0.20
11/16/17	MESSENGER SERVICES - VENDOR: FIRST LEGAL NETWORK LLC 10/25/17	108.00

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
 RE: IN RE IRONCLAD
 March 27, 2018

Invoice 6850871
 Page 3

Date	Description	Value
11/16/17	COPIES	0.40
11/16/17	COPIES	0.20
11/16/17	COPIES	0.60
11/17/17	MEALS - VENDOR: FOUAD KURDI 10/22/17	8.01
11/17/17	COPIES	0.40
11/17/17	COPIES	0.60
11/17/17	COPIES	0.20
11/20/17	COPIES	4.40
11/20/17	COPIES	4.60
11/20/17	COPIES	4.60
11/20/17	COPIES	3.00
11/21/17	COPIES	62.40
11/21/17	COPIES	1.40
11/21/17	COPIES	0.60
11/21/17	COPIES	51.80
11/21/17	COPIES	9.60
11/21/17	COPIES	51.80
11/21/17	COPIES	2.80
11/21/17	COPIES	13.20
11/21/17	COPIES	7.20
11/21/17	COPIES	0.60
11/21/17	COPIES	0.20
11/21/17	COPIES	4.40
11/21/17	COPIES	149.40
11/21/17	POSTAGE-IN HOUSE	30.08
11/21/17	COPIES	1.40
11/21/17	COPIES	2.40
11/21/17	COPIES	2.20
11/21/17	COPIES	9.60
11/21/17	COPIES	3.00
11/21/17	COPIES	5.00
11/21/17	COPIES	8.80
11/21/17	COPIES	2.80
11/21/17	COPIES	1.20
11/21/17	COPIES	2.00
11/21/17	COPIES	5.20
11/21/17	COPIES	3.20

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS

RE: IN RE IRONCLAD

March 27, 2018

Invoice 6850871

Page 4

Date	Description	Value
11/21/17	COPIES	2.00
11/21/17	COPIES	1.60
11/21/17	COPIES	5.20
11/21/17	OVERNIGHT DELIVERY UPS TRACKING NO: 1Z89EA350196086891 FROM: JEANNIE MENDEZ TO: CLERK TO THE HON. MA AT UNITED STATES BANKRUPTCY COURT	30.00
11/22/17	COPIES	0.20
11/22/17	COPIES	0.40
11/22/17	COPIES	0.40
11/22/17	COPIES	14.80
11/22/17	POSTAGE-IN HOUSE	3.22
11/27/17	COPIES	2.00
11/27/17	COPIES	4.20
11/27/17	COPIES	2.60
11/27/17	COPIES	0.20
11/27/17	COPIES	0.20
11/27/17	COPIES	0.20
11/27/17	COPIES	0.40
11/27/17	COPIES	3.00
11/27/17	COPIES	0.40
11/27/17	COPIES	1.40
11/27/17	COPIES	1.40
11/27/17	COPIES	0.60
11/27/17	COPIES	0.60
11/28/17	COPIES	0.20
11/28/17	COPIES	14.00
11/28/17	COPIES	0.20
11/28/17	COPIES	0.60
11/28/17	COPIES	1.40
11/28/17	COPIES	1.40
11/28/17	COPIES	1.00
11/28/17	COPIES	0.40
11/28/17	COPIES	0.60
11/28/17	COPIES	7.00
11/28/17	COPIES	1.40
11/28/17	COPIES	0.60
11/28/17	COPIES	1.80
11/28/17	POSTAGE-IN HOUSE	3.22

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
 RE: IN RE IRONCLAD
 March 27, 2018

Invoice 6850871
 Page 5

Date	Description	Value
11/28/17	POSTAGE-IN HOUSE	3.22
11/28/17	COPIES	8.40
11/28/17	COPIES	5.60
11/28/17	COPIES	1.40
11/28/17	COPIES	4.40
11/29/17	COPIES	1.40
11/29/17	COPIES	1.60
11/29/17	POSTAGE-IN HOUSE	3.91
11/29/17	COPIES	1.60
11/30/17	COPIES	0.80
11/30/17	COPIES	0.20
12/01/17	COPIES	2.80
12/01/17	COPIES	1.00
12/01/17	COPIES	0.20
12/01/17	COPIES	1.60
12/01/17	COPIES	1.20
12/04/17	HOTEL - VENDOR: CATHRINE CASTALDI 11/09/17	311.26
12/04/17	COPIES	1.40
12/04/17	COPIES	4.20
12/04/17	COPIES	4.60
12/05/17	COPIES	0.80
12/05/17	COPIES	0.20
12/05/17	COPIES	1.00
12/05/17	COPIES	1.20
12/05/17	COPIES	0.60
12/05/17	COPIES	0.20
12/05/17	COPIES	2.40
12/05/17	COPIES	0.40
12/05/17	COPIES	1.60
12/05/17	POSTAGE-IN HOUSE	0.46
12/05/17	COPIES	1.40
12/05/17	COPIES	2.00
12/06/17	COPIES	1.00
12/06/17	COPIES	1.00
12/06/17	COPIES	6.00
12/06/17	COPIES	8.20
12/06/17	COPIES	0.40

BR
 IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
 RE: IN RE IRONCLAD
 March 27, 2018

Invoice 6850871
 Page 6

Date	Description	Value
12/07/17	COPIES	1.60
12/07/17	COPIES	0.40
12/07/17	COPIES	2.40
12/08/17	COPIES	4.00
12/08/17	COPIES	3.40
12/08/17	COPIES	1.80
12/11/17	COPIES	5.20
12/11/17	COPIES	2.20
12/11/17	COPIES	4.60
12/11/17	COPIES	0.20
12/11/17	COPIES	3.40
12/11/17	COPIES	4.40
12/11/17	COPIES	0.20
12/11/17	COPIES	10.00
12/11/17	COPIES	4.00
12/11/17	COPIES	0.20
12/11/17	COPIES	4.00
12/11/17	COPIES	3.40
12/11/17	COPIES	0.40
12/11/17	COPIES	1.00
12/11/17	COPIES	1.80
12/11/17	COPIES	2.20
12/12/17	TAXI - VENDOR: BEACON LIVERY INC. 10/16/17	61.20
12/12/17	MESSENGER SERVICES - VENDOR: FIRST LEGAL NETWORK LLC 11/21/17	27.75
12/12/17	MESSENGER SERVICES - VENDOR: FIRST LEGAL NETWORK LLC 11/22/17	232.00
12/12/17	MESSENGER SERVICES - VENDOR: FIRST LEGAL NETWORK LLC 11/14/17	112.82
12/12/17	COPIES	0.20
12/13/17	COURT CALL - VENDOR: DINERS CLUB 11/08/17	42.50
12/13/17	COURT CALL - VENDOR: DINERS CLUB 11/10/17	95.00
12/13/17	COPIES	1.20
12/13/17	COPIES	0.20
12/13/17	COPIES	0.60
12/13/17	COPIES	1.00
12/14/17	COPIES	1.00
12/14/17	COPIES	0.60
12/14/17	COPIES	1.20
12/15/17	COPIES	1.20

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
 RE: IN RE IRONCLAD
 March 27, 2018

Invoice 6850871
 Page 7

Date	Description	Value
12/15/17	COPIES	0.60
12/15/17	COPIES	10.40
12/19/17	COPIES	3.00
12/19/17	COPIES	5.80
12/19/17	COPIES	2.60
12/19/17	COPIES	0.60
12/21/17	COPIES	1.60
12/21/17	COPIES	2.00
12/21/17	COPIES	1.60
12/22/17	COPIES	0.60
12/27/17	COPIES	1.00
12/28/17	PACER - ORANGE COUNTY - NOVEMBER 2017	4.00
12/28/17	PACER - ORANGE COUNTY - NOVEMBER 2017	5.80
12/28/17	PACER - ORANGE COUNTY - NOVEMBER 2017	2.80
12/28/17	PACER - ORANGE COUNTY - NOVEMBER 2017	2.70
12/28/17	PACER - ORANGE COUNTY - NOVEMBER 2017	8.40
12/28/17	PACER - ORANGE COUNTY - NOVEMBER 2017	2.40
12/28/17	PACER - ORANGE COUNTY - NOVEMBER 2017	2.50
12/28/17	COPIES	2.80
12/28/17	COPIES	2.00
12/31/17	MESSENGER SERVICES - VENDOR: FIRST LEGAL NETWORK LLC 11/28/17	58.00
12/31/17	MESSENGER SERVICES - VENDOR: FIRST LEGAL NETWORK LLC 11/28/17	108.00
12/31/17	MESSENGER SERVICES - VENDOR: FIRST LEGAL NETWORK LLC 11/29/17	58.00
12/31/17	MESSENGER SERVICES - VENDOR: FIRST LEGAL NETWORK LLC 11/29/17	108.00
12/31/17	MESSENGER SERVICES - VENDOR: FIRST LEGAL NETWORK LLC 12/05/17	108.00
01/01/18	PACER - ORANGE COUNTY - DECEMBER 2017	3.30
01/01/18	PACER - ORANGE COUNTY - DECEMBER 2017	0.80
01/01/18	PACER - ORANGE COUNTY - DECEMBER 2017	11.40
01/03/18	MESSENGER SERVICES - VENDOR: FIRST LEGAL NETWORK LLC 09/30/17	79.57
01/03/18	COPIES	0.40
01/03/18	COPIES	0.40
01/03/18	COPIES	0.20
01/03/18	COPIES	3.20
01/03/18	POSTAGE-IN HOUSE	1.19
01/04/18	COPIES	0.20
01/04/18	COPIES	0.20
01/04/18	COPIES	21.00

BR

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
RE: IN RE IRONCLAD
March 27, 2018Invoice 6850871
Page 8

Date	Description	Value
01/04/18	COPIES	1.40
01/04/18	COPIES	22.40
01/04/18	COPIES	0.40
01/05/18	COPIES	2.00
01/09/18	COPIES	4.20
01/10/18	COURT CALL - VENDOR: DINERS CLUB 11/22/17	117.50
01/10/18	COURT REPORTING - VENDOR: DINERS CLUB 11/29/17	58.97
01/10/18	COPIES	1.40
01/10/18	COPIES	0.80
01/11/18	COPIES	1.40
01/12/18	COPIES	0.40
01/12/18	COPIES	21.80
01/12/18	COPIES	0.80
01/12/18	COPIES	21.80
01/12/18	COPIES	0.60
01/12/18	COPIES	3.60
01/12/18	COPIES	2.00
01/16/18	COPIES	0.80
01/16/18	COPIES	3.60
01/16/18	COPIES	1.60
01/17/18	COPIES	9.40
01/17/18	COPIES	0.20
01/19/18	COPIES	0.40
01/22/18	COPIES	1.20
01/22/18	COPIES	1.40
01/22/18	COPIES	6.20
01/22/18	COPIES	6.60
01/22/18	COPIES	1.60
01/22/18	COPIES	1.80
01/22/18	COPIES	1.40
01/22/18	COPIES	7.20
01/22/18	COPIES	18.40

IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
RE: IN RE IRONCLAD
March 27, 2018

Invoice 6850871
Page 9

Date	Description	Value
01/23/18	COPIES	1.20
02/05/18	COPIES	1.80
02/05/18	COPIES	4.20
03/01/18	PACER - ORANGE COUNTY - JANUARY 2018	6.00
03/01/18	PACER - ORANGE COUNTY - JANUARY 2018	0.30
Total Costs		2,733.74

C O S T S U M M A R Y

Description	Value
MEALS	8.01
COURT REPORTING	58.97
MESSENGER SERVICES	1,000.14
TAXI	61.20
HOTEL	311.26
COPIES (4,397 copies @ 0.20 = 879.40)	879.40
POSTAGE-IN HOUSE	45.76
OVERNIGHT DELIVERY	30.00
COURT CALL	255.00
PACER	84.00
Total Costs	2,733.74

INCLUDES ONLY TIME AND COSTS TO DATE
KINDLY RETURN ATTACHED REMITTANCE PAGE WITH YOUR PAYMENT
PAYABLE WITHIN 30 DAYS

TAX IDENTIFICATION # 04-3108175

Page 49



IRONCLAD: OFFICIAL COMMITTEE OF UNSECURED CREDITORS
WINSPEED SPORTS (SHANGHAI) CO., LTD.
CREDITORS ADJUSTMENT BUREAU
14226 VENTURA BLVD.
SHERMAN OAKS, CA 91423

Invoice 6850871
Date Mar 27, 2018
Client 034260

RE: IN RE IRONCLAD

Balance Due: \$2,733.74

To ensure proper credit to your account, please include this page with your payment.

Remittance Address
Brown Rudnick LLP
P.O. Box 52257
Boston, MA 02205

Wire Instructions
Citibank N.A.
153 E 53rd Street, Floor 23
New York, NY 10022
ABA Number: 021000089
SWIFT Code: CITIUS33

For Credit To
Brown Rudnick LLP Deposit Account
Account Number: 4987322996

EXHIBIT 6

Brown Rudnick LLP
Expense Report
Ironclad: Official Committe of Unsecured Creditors

<u>Expense Category</u>	<u>Nov</u> 2018	<u>Dec</u> 2018	<u>Jan</u> 2018	<u>Total</u>
Meals/Taxi/Hotel	8.01	372.46	0.00	380.47
Court Reporting	0.00	0.00	58.97	58.97
Messenger Services/Delivery	138.00	812.57	79.57	1,030.14
Document Copies	549.80	148.00	181.60	879.40
Postage	44.11	0.46	1.19	45.76
Court Call	0.00	137.50	117.50	255.00
Computer Research	<u>33.60</u>	<u>44.10</u>	<u>6.30</u>	<u>84.00</u>
Total	<u>773.52</u>	<u>1,515.09</u>	<u>445.13</u>	<u>2,733.74</u>

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 2211 Michelson Drive, Suite 700, Irvine, CA 92612

A true and correct copy of the foregoing document entitled (specify): **SECOND AND FINAL APPLICATION FOR ALLOWANCE OF FEES AND COSTS FILED BY BROWN RUDNICK LLP [NOVEMBER 10, 2017 TO FEBRUARY 5, 2018]; DECLARATION OF CATHRINE M. CASTALDI AND REQUEST FOR JUDICIAL NOTICE IN SUPPORT** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (date) March 30, 2018, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (date) March 30, 2018, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

ICPW Liquidation Corporation,
a California corporation
15260 Ventura Blvd., 20th Floor
Sherman Oaks, CA 91403

ICPW Liquidation Corporation,
a Nevada corporation
15260 Ventura Blvd., 20th Floor
Sherman Oaks, CA 91403

Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) March 30, 2018, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

The Honorable Martin R. Barash
U.S. Bankruptcy Court
21041 Burbank Blvd.
Woodland Hills, CA 91367

Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

March 30, 2018 Caryn S. Wolchuck, PP, PLS, CPS/CAP

Date Printed Name

Caryn S. Wolchuck
Signature

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

ADDITIONAL SERVICE INFORMATION (if needed):

TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF) [con't]:

Shiva D Beck	sbeck@gardere.com, jeharrison@gardere.com
Ron Bender	rb@lnbyb.com
Cathrine M Castaldi	ccastaldi@brownrudnick.com
Russell Clementson	russell.clementson@usdoj.gov
Aaron S Craig	acraig@kslaw.com, lperry@kslaw.com
Natalie B. Daghbandan	natalie.daghbandan@bryancave.com, raul.morales@bryancave.com; theresa.macaulay@bryancave.com
Steven M Gluck	sgluck@juno.com
Matthew A Gold	courts@argopartners.net
Monica Y Kim	myk@lnbrb.com, myk@ecf.inforuptcy.com
Jeffrey A Krieger	jkrieger@ggsfirm.com, kwoodson@greenbergglusker.com; calendar@greenbergglusker.com; jking@greenbergglusker.com
Samuel R Maizel	samuel.maizel@dentons.com, alicia.aguilar@dentons.com; docket.general.lit.LOS@dentons.com; tania.moyron@dentons.com; kathryn.howard@dentons.com
Krikor J Meshefjian	kjm@lnbrb.com
Tania M Moyron	tania.moyron@dentons.com, chris.omeara@dentons.com
S Margaux Ross	margaux.ross@usdoj.gov
Thomas C Scannell	tscannell@gardere.com, acordero@gardere.com
Susan K Sefflin	ssefflin@brutzkusgubner.com
Andrew T Solomon	asolomon@solomoncramer.com
John M Stern	john.stern@oag.texas.gov, bk-mbecker@oag.texas.gov
United States Trustee (SV)	ustpregion16.wh.ecf@usdoj.gov
Sharon Z. Weiss	sharon.weiss@bryancave.com, raul.morales@bryancave.com
Douglas Wolfe	dwolfe@asmcapital.com

**ADDITIONAL SERVICE INFORMATION (if needed):
VIA U.S. MAIL**

EQUITY COMMITTEE HOLDERS:

Patrick W. O'Brien
301 Whitmore Lane
Lake Forest, IL 60045-4707

Ronald Chez
1524 N. Astor Street
Chicago, IL 60610

Scott Jarus
938 Duncan Avenue
Manhattan Beach, CA 90266

CREDITORS COMMITTEE:

Resources Global Professionals
Attn: Brent Waters
17101 Armstrong Avenue
Irvine, CA 92614

Windspeed Sports (Shanghai) Co., Ltd.
c/o Brian Mitteldorf / Sam Mitteldorf
Creditors Adjustment Bureau
14226 Ventura Blvd.
Sherman Oaks, CA 91423

PT Sport Glove Indonesia
Attn: Mark Robba
Krandon Desa Pandowojarjo
Sleman Yogyakarta 55512
INDONESIA

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.